

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 125 of 2015

1. M/s. Ace Decor Pvt. Ltd. 1st Floor, Lalganga Shopping Mall, G.E. Road, Raipur,
(Chhattisgarh)

---- Petitioner

Versus

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of
Finance, Department Of Revenue, North Block, New Delhi
2. The Principal Commissioner Of Income- Tax, Central Revenue Building, P.S.: Civil
Lines, Raipur, (Chhattisgarh) Pin 495001
3. The Commissioner Of Income- Tax, (Appeals), Central Revenue Building, P.S. :
Civil Lines, Raipur (Chhattisgarh) Pin 495001
4. The Deputy Commissioner Of Income-Tax-1 (1), Central Revenue Building, P.S.
Civil Lines, Raipur, (Chhattisgarh), Pin: 495001

---- Respondents

For Petitioner.	: Mr. M. K. Sinha, Advocate.
For Respondent No 1.	: Mr. R. K. Kesharwani, Advocate.
For Respondents No 2, 3 and 4.	: Ms. Naushina Ali, Advocate.

Hon'ble Shri Justice Manindra Mohan Shrivastava

Order On Board

13/10/2015

Heard.

(1) This petition has been filed by the petitioner seeking a direction that till the appeal of the petitioner, pending before the Income Tax Appellate Authority is decided, effect and operation of demand notice which is based on a high pitched assessment be stayed and no coercive steps be taken against the petitioner. Reliance has been placed upon

an order dated 14.05.2015 passed in W.P. (T) No. 72/2015.

(2) On petitioner own showing, appeal is pending before the competent authority. Even the stay application has not been decided. It appears that petitioner has rushed to this court as he is apprehending that some coercive steps may be taken against him.

(3) Without commenting upon the merits of the case, it would be appropriate to provide limited protection to the petitioner to the effect that the petitioner may approach the Competent Authority to consider his application within a period of 45 days. For a period of 45 days only, the petitioner shall be protected against any coercive steps.

(4) It is made clear that if the petitioner seeks any adjournment at the time of hearing of stay application, the interim order granted shall come to an end automatically.

(5) Accordingly, the petition is disposed off.

Sd/-

Manindra Mohan Shrivastava

Judge

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